



**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE ENROLLED BILL ANALYSIS**

DRAFT

Date:	Enrolled	Bill No:	Senate Bill 948
Tax Program:	Property	Author:	Committee on Governance and Finance
Sponsor:	California Association of Treasurer-Tax Collectors	Code Sections:	RTC 408
Related Bills:	AB 563 (Furutani)	Effective Date:	01/01/12

BILL SUMMARY

This bill, in part, allows the tax collector to obtain or access otherwise confidential information held by the county assessor.

ANALYSIS

CURRENT LAW

Current law requires that assessors keep certain information confidential. Revenue and Taxation Code Section 408(a) contains the general confidentiality rule for county assessors and provides that homeowners' exemption claims and any information and records in the assessor's office that are *not required*¹ by law to be kept or prepared by the assessor are not to be open to public inspection. In addition, Sections 451 and 481 provide that all information requested by the assessor or furnished in the property statement and change in ownership information shall be "held secret" by the assessor.

Subdivision (b) of Section 408 provides an exception to the general rule of confidentiality for certain governmental agencies or representatives. It requires that the assessor disclose information, furnish abstracts, or permit access to all records in his or her office to those agencies or representatives specified.

PROPOSED LAW

Tax Collector Access. This bill adds subdivision (g) to Section 408 of the Revenue and Taxation Code to require the assessor to disclose information, furnish abstracts, or permit access to records in the assessor's office to the tax collector or his or her designated employee under specified conditions.

Conditions. Related to the access to confidential assessor records and information by the tax collector, this bill:

- Requires a written request for access to be made.
- Requires the tax collector or his or her designated employee to certify to the assessor, under penalty of perjury:
 - (1) that the information is needed to assist with the preparation and enforcement of Part 6 (commencing with RTC Section 3351), and

¹ There are only very limited records that are required to be kept by the assessor, such as the assessment roll and the list of property transfers.

(2) that the information provided that is not public record and that is not open to public inspection shall not become public record and shall not be open to public inspection.

- Prohibits the assessor from disclosing social security numbers to the tax collector.

Reimbursement. This bill requires the tax collector to reimburse the assessor for the actual and reasonable costs incurred in disclosing, furnishing, or permitting access to this information. In turn, the tax collector is to add any such costs charged by the assessor to the assessee's delinquent taxes as specified.

Legislative Findings and Declarations. This bill amends a section of law that imposes a limitation on the public's right of access to the writings of public officials and agencies within the meaning of Section 3 of Article I of the California Constitution. As such, to demonstrate the interest protected by this limitation, and the need for protecting that interest, as required by Proposition 59 (2004), the following findings have been made:

In order to protect the confidentiality of information relating to tax delinquencies with respect to the enforcement duties of the tax collector, as authorized by this act, it is in the state's interest to limit public access to this information.

COMMENTS

- 1. Sponsor and Purpose.** This bill is sponsored by the California Association of County Treasurer-Tax Collectors. It contains the Association's annual omnibus measure related to their property tax collection duties and its numerous provisions are intended to improve the administration of property tax laws.
- 2. Maintaining Confidentiality.** This bill expressly requires that confidentiality be maintained by the tax collector. This is consistent with existing practices. Although not expressly provided in law, BOE staff has consistently opined that confidential records held by the county assessor disclosed to a person permitted access under Section 408 do not lose their status as confidential information. Thus, the tax collector (or any other person granted access via Section 408) would be bound by the same confidentiality standards required by law as the county in regards to maintaining the confidentiality of records. Any acquired documents that are confidential and privileged remain so as long as the privilege is not waived by the affected taxpayer.
- 3. Related Legislation.** AB 563 (Furutani), which has been sent to the Governor, authorizes designated city employees to obtain or access otherwise confidential information from the county assessor when the city is conducting an investigation to determine whether the DTT should be imposed.

COST ESTIMATE

The BOE would incur some minor absorbable costs in informing and advising county assessors, the public, and staff of the change in law.

REVENUE ESTIMATE

This bill has no direct property tax revenue impact.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the BOE's formal position.